

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

17 Garfield  
0377 Jordan Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	483,567.55	483,567.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,353.00	2,353.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	21,952.72	21,952.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	32,023.78	32,023.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,016.72	39,016.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,064.24	0.00	25,400.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	101,226.83	101,226.83	0.00	0.00	0.00	0.00
27XX Student Transportation Services	27,165.46	27,165.46	0.00	0.00	0.00	0.00
31XX Food Services	59,568.65	59,568.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,853.90	3,853.90	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	800,792.85	770,728.61	25,400.80	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	800,792.85					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 25,400.80/770,728.61		3.30%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0378 Garfield County H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	359,498.61	359,498.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	18,979.52	18,979.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	37,888.93	37,888.93	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,971.71	61,971.71	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,828.65	0.00	26,165.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	129,944.97	129,944.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	120,869.53	120,869.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	54,967.42	54,967.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,117.77	3,117.77	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	818,067.11	787,238.46	26,165.21	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	818,067.11					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 26,165.21/787,238.46		3.32%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**17 Garfield**  
**0380 Big Dry Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	43,598.64	43,598.64	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,168.14	15,168.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,426.53	6,426.53	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,621.01	4,621.01	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,507.75	4,507.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,224.91	1,224.91	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	75,546.98	75,546.98	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	75,546.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/75,546.98		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0382 Van Norman Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	36,231.93	36,231.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,229.04	2,229.04	0.00	0.00	0.00	0.00
222X Educational Media Services	1,005.50	1,005.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,015.49	10,015.49	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,060.86	7,060.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,457.59	32,457.59	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,633.22	1,633.22	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	90,633.63	90,633.63	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	90,633.63					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/90,633.63		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0385 Pine Grove Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	25,656.75	25,656.75	0.00	0.00	0.00	0.00
222X Educational Media Services	3,286.00	3,286.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,382.95	4,382.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	872.91	0.00	0.00	872.91	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,643.11	4,643.11	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,577.80	2,577.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,020.76	1,020.76	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	42,440.28	41,567.37	0.00	872.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	42,440.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/41,567.37		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**17 Garfield**  
**0386 Kester Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	19,358.98	19,358.98	0.00	0.00	0.00	0.00
222X Educational Media Services	1,149.00	1,149.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,513.89	3,513.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	262.18	0.00	262.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,638.03	3,138.04	0.00	499.99	0.00	0.00
27XX Student Transportation Services	70.60	70.60	0.00	0.00	0.00	0.00
<b>Totals</b>	27,992.68	27,230.51	262.18	499.99	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	27,992.68					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 262.18/27,230.51		0.96%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0387 Cohagen Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	50,985.45	50,428.45	0.00	557.00	0.00	0.00
21XX Support Services - Students	67.00	67.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	508.00	508.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,655.45	3,655.45	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	16,348.32	16,348.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	22,818.31	22,818.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,266.46	3,266.46	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	97,648.99	97,091.99	0.00	557.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	97,648.99					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/97,091.99		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**17 Garfield**  
**0388 Benzien Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	20,914.91	20,914.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,544.71	3,544.71	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,248.34	2,248.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,560.50	4,560.50	0.00	0.00	0.00	0.00
<b>Totals</b>	31,268.46	31,268.46	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	31,268.46					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/31,268.46			0.00%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0392 Sand Springs Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	26,027.00	26,027.00	0.00	0.00	0.00	0.00
222X Educational Media Services	4,518.33	4,518.33	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,669.70	7,669.70	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,968.64	5,904.42	0.00	10,064.22	0.00	0.00
27XX Student Transportation Services	1,014.00	1,014.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	816.61	816.61	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	56,014.28	45,950.06	0.00	10,064.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	56,014.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/45,950.06		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**17 Garfield  
0394 Ross Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	25,163.67	25,163.67	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	344.59	344.59	0.00	0.00	0.00	0.00
222X Educational Media Services	525.00	525.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	7,223.51	7,223.51	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,392.16	7,392.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	845.00	845.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,475.48	1,475.48	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	42,969.41	42,969.41	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	42,969.41					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/42,969.41		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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